1	2	3	4	5	6
3.	Pulses	45	60	45	100
4.	Other foodgrains	45	60	45	100
5.	Oilseeds (viz. groundnut, rapeseed/mustard, Cottonseed, linseed castorseed and all imported oilseeds)	30	45	30	100
6.	Vegetable Oils (viz., groundnut oil, rapeseed/ mustard oil, cottonseed oil, linseed oil, castor oil, vanaspati and all imported vegetable oils)	30@	45	30	100
7.	Sugar				
	(a) Buffer	0	—	—	—
	(b) Unreleased Stocks	20	—	—	—
	(c) Released Stocks	75	75	60	—
8.	Gur and Khandsari	45	75	60	—
9.	Cotton and Kapas	X	45	30	100+

@ Applicable to registered oil mills and vanaspati manufacturers. —

Not applicable

X Exempt from the selective credit control stipulations,

+ Applicable to Other than mills/processing units.

Losses due to non-Uniform Stamp Duty

934. SHRIMATI KAMLA SINHA : DR. BAPU KALDATE :

Will the Minister of FINANCE be pleased to state :

(a) whether Government incurs enor mous loss due to the non-uniform stamp duty rates in various States on shares and debentures;

(b) if so, what is the estimated annual loss suffered by Government as a result thereof; and

(c) what steps are contemplated by Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) to (c) Stamp duty on debentures and transfer of shares is levied by the Central Government at uniform rates. Stamp duty on share certificates and letters of allotment of shares is levied by the State Governments who are empowered to fix the rates applicable n their respective States.

Excise Duty Benefits to SSI Units

935. SHRI J. P. JAVALI : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that excise duty concession is available only for S. S. I. Units which are registered;